

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 03/13/13

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2012-13

240 - 069

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	124	70	194	0	194
10	ATTENDING PUPILS (OCTOBER 2011)	125	66	191	0	191
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	124.5	68.0	192.5 (100%)	0.0 (0%)	192.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	7.3 (17:1)	4.3 (16:1)	0.0 (15:1)	=	11.6	/	16.7	=	.69	X	881,851	=	608,477	0
B.	GUIDANCE	0.4 (315:1)	0.2 (315:1)	0.0 (225:1)	=	0.6	/	0.8	=	.75	X	35,618	=	26,714	0
C.	LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3	/	1.0	=	.30	X	63,879	=	19,164	0
D.	HEALTH	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3	/	0.9	=	.33	X	46,527	=	15,354	0
E.	EDUCATION TECHS	1.4 (090:1)	0.8 (090:1)	0.0 (225:1)	=	2.2	/	2.0	=	1.10	X	40,232	=	44,255	0
F.	LIBRARY TECHS	0.3 (450:1)	0.2 (450:1)	0.0 (450:1)	=	0.5	/	0.0	=	.50	X	0	=	7,156	0
G.	CLERICAL	0.7 (180:1)	0.4 (180:1)	0.0 (180:1)	=	1.1	/	1.0	=	1.10	X	32,889	=	36,178	0
H.	SCHOOL ADMIN.	0.5 (275:1)	0.2 (275:1)	0.0 (284:1)	=	0.7	/	1.0	=	.70	X	75,850	=	53,095	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		7,123	0
B.	Supplies and Equipment	346	478		66,605	0
C.	Professional Development	59	59		11,358	0
D.	Instructional Leadership Support	24	24		4,620	0
E.	Co- and Extra-Curricular Student	34	114		6,545	0
F.	System Administration/Support	220	220		42,350	0
G.	Operations & Maintenance	1,013	1,204		195,003	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	127,245	0
B.	Education & Library Technicians	36.00%	18,508	0
C.	Clerical	29.00%	10,492	0
D.	School Administrators	14.00%	7,433	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	8,175	0
16	Adjustment for Title I Revenues	-22,915	0

17	TOTALS	1292,934	0
18	E.P.S. RATES	6,717	0

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2012-13

240 - 069

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	202.0	0.0	202.0		
	OCTOBER 2009	188.0	0.0	188.0		
	APRIL 2010	195.0	0.0	195.0		
	OCTOBER 2010	185.0	0.0	185.0		
	APRIL 2011	194.0	0.0	194.0		
	OCTOBER 2011	191.0	0.0	191.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	192.5 +	0.00	X	6,717.00	= 1,293,022.50
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,717.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,717.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4188	80.6	X .15	X	6,717.00	= 81,208.53
	9-12 DISADVANTAGED @ .4188	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,717.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	192.5		X	43.00	= 8,277.50
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	192.5		X	98.00	= 18,865.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	296.00	= 0.00
	K-2 PUPILS	65.0	X .10	X	6,717.00	= 43,660.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,445,034.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,401,683.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,401,683.00

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2012-13

240 - 069

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	23,657.84	X	101.10%	=	23,918.08
32	SPECIAL EDUCATION - EPS ALLOCATION					239,861.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					114,233.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					378,012.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,779,695.52

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LINCOLNVILLE				
	11/01/12	NEW ELEMENTARY SCHOOL	331,708.00	78,943.28	410,651.28
	05/01/13	NEW ELEMENTARY SCHOOL	0.00	95,099.15	95,099.15
42	TOTAL PRINCIPAL & INTEREST		331,708.00	174,042.43	505,750.43
43	APPROVED LEASES FOR 2011-12 - LINCOLNVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - LINCOLNVILLE				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - LINCOLNVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				505,750.43
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,285,445.95

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2012-13

240 - 069

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
LINCOLNVILLE	192.5	100.00%	2,285,445.95		0.00		2,285,445.95		
TOTAL	192.5						2,285,445.95		
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			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LINCOLNVILLE			314,430,780	7.800	2,452,560.08		2,285,445.95	2,285,445.95	100.00% 7.27M
TOTAL			314,430,780		2,452,560.08		2,285,445.95	2,285,445.95	100.00% 7.27M
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E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,285,445.95	2,285,445.95	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2							414,565.50-	414,565.50
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS							71,958.34-	71,958.34
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,285,445.95	1,798,922.11	486,523.84
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
59E	LESS MAINECARE SEED - PRIVATE								0.00
59E	LESS MAINECARE SEED - PUBLIC								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								486,523.84
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):						LOCAL SHARE % = 100.00%	STATE SHARE % =	0.00%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):						LOCAL SHARE % = 78.71%	STATE SHARE % =	21.29%
63	FYI: 100% E.P.S. TOTAL ALLOCATION						2,328,796.98		

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

		***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
LINCOLNVILLE		2,285,445.95	1,798,922.11	100.00%	5.72
TOTAL		2,285,445.95	1,798,922.11	100.00%	5.72

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 5

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2012-13

240 - 069

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	40,543.65	43,619.70
August	0.00	0.00	40,543.65	43,619.70
September	0.00	0.00	40,543.65	43,619.70
October	0.00	0.00	40,543.65	40,850.86
November	0.00	0.00	40,543.65	40,850.86
December	0.00	0.00	40,543.65	40,850.86
January	0.00	0.00	40,543.65	40,850.87
February	0.00	0.00	40,543.65	40,850.87
March	0.00	0.00	40,543.65	40,850.87
April	0.00	0.00	40,543.65	40,850.87
May	0.00	0.00	40,543.65	0.00
June	0.00	0.00	40,543.69	0.00
Total	0.00	0.00	486,523.84	416,815.16